
LAW ENFORCEMENT OFFICERS TRUST (LEO)

PROGRAM DESCRIPTION

The law enforcement officers' trust fund was established July 1, 1987 for the purpose of providing full funding for the law enforcement officers' separation allowance mandated by the General Assembly in July of 1986. In addition, to regular retirement benefits budgeted within the general fund, the county must also pay a special monthly separation allowance to retired law enforcement officers who have completed 30 or more years of creditable service. This also includes those persons 55 years of age that have completed 5 or more years of creditable service. The annual allowance is .85 percent of base compensation at the time of retirement, times the number of years of service. The officer is eligible to receive this benefit until age 62.

This trust fund is financed through charges to the Sheriff's LEO retirement cost center.